

# CONSERVATOR'S ACCOUNTING

Before signing a court document or getting involved with a court case, it's important to see an attorney to make sure you understand your legal rights and responsibilities. The Self-Help Center has information on finding an attorney.

## INSTRUCTIONS

A conservator must file a Conservator's Accounting as follows.

1. One year from your appointment as conservator, at least 21 days before the hearing set on the Order Appointing a Guardian and/or Conservator or other court order
2. Once a year after that, before the date the judge signed the Order Appointing Guardian and/or Conservator
3. When asking the court to end the conservatorship
4. Any other time the court orders

### What Are The Accounting Period Opening and Closing Dates?

	Opening Date	Closing Date
For an Annual Accounting:	If this is the first Accounting: Enter the date the judge signed the Order Appointing a Guardian and/or Conservator	Enter the date nine months from the Opening Date
	If this is not the first Accounting: Enter the Closing Date of the last Accounting	Enter the date one year from the Opening Date
For an Accounting Upon Discharge:	Enter the Closing Date of the last Accounting	Enter the date you fill out the form

### STEP 1:      FILL OUT EXHIBIT A: RECEIPTS AND DISBURSEMENTS

If this is the first Accounting, find the list of Non-Property Assets on the Inventory of Estate. If this is not the first Accounting, find the list of Non-Property Assets on Exhibit C from the last Accounting. For each non-property asset (including Cash), that received or disbursed money during the accounting period, fill out an Exhibit A. If the ward acquired additional non-property assets during the accounting period, also fill out an Exhibit A for each additional asset that received or disbursed money during the accounting period.

- (1) Enter the bank or institution name and an account description (such as "savings", "checking", "money market", etc.).
- (2) Enter the accounting period start date.
- (3) Enter the accounting period end date.
- (4) Receipts include payroll, supplemental security income, social security, veteran's benefits, tribal assistance, tax refunds, private pension, sale of property, etc. Separate this accounting period's receipts into categories chosen from the RECEIPT AND DISBURSEMENT CATEGORY LIST in this packet. For each receipt, enter the category number, date, payer, description, and amount. For receipts in installments, like payroll, list each installment separately.
- (5) Add the Itemized Receipts amounts, and enter the total.
- (6) Disbursements include payments for utilities, room and board, mortgage, clothing, groceries, education, repairs, health care, taxes, attorney's fees, insurance, entertainment,

recreation, pets, storage, etc. Separate this accounting period's disbursements into categories chosen from the RECEIPT AND DISBURSEMENT CATEGORY LIST in this packet. For each disbursement, enter the category number, date, recipient, description, and amount. For disbursement in installments, like rent, list each installment separately.

- (7) Add the Itemized Disbursements amounts, and enter the total.
- (8) For each receipt category you used, enter the category number and name and the total amount of the receipts in that category.
- (9) Add the Receipts Summary amounts, and enter the total. It must equal the total itemized receipts.
- (10) For each disbursement category you used, enter the category number and name and the total amount of the disbursements in that category.
- (11) Add the Disbursements Summary amounts, and enter the total. It must equal the total itemized disbursements.

## **STEP 2: FILL OUT EXHIBIT B: GAINS AND LOSSES**

- (1) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (2) Gains are increases in asset values that can't be attributed to receipts, such as an increase in the value of a marketable security or real estate. For each gain in this accounting period, enter the asset name, describe the gain, and enter the gain amount.
- (3) Losses are decreases in asset values that can't be attributed to disbursements, such as a depreciation in the value of marketable securities or real estate. For each loss in this accounting period, enter the asset name, describe the loss, and enter the loss amount.

## **STEP 3: FILL OUT EXHIBIT C: INVENTORY OF ESTATE**

- (1) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (2) Enter the balance of the ward's cash. If the ward is an adult, check the box if anyone else also owns or has access to the cash.
- (3) For each of the ward's bank or other accounts that you have access to (including stocks, bonds, mutual funds, life insurance, pensions, retirement funds, profit sharing plans, stock plans, 401K plans, etc.), enter the bank or institution name, account description (such as "savings", "checking", "money market", etc.), and value. The value must equal the Ending Balance listed on Exhibit A for that account. If the ward is an adult, check the box next to each account that anyone else also owns or has access to.
- (4) Add the Non-Property Assets values, and enter the total.
- (5) Real estate includes properties, homes, cemetery plots, timeshares, etc. For each piece of the ward's real estate, enter the address, legal description on the deed (example: "Lot 77, Pine Tree Acres, According to Book 111 of Maps"), and value. If the ward is an adult, check the box next to each property that anyone else also owns or has an interest in.
- (6) Household goods include home furnishings, furniture, jewelry, etc. For each of the ward's household goods, enter the description and value. If the ward is an adult, check the box next to each household good that anyone else also owns or has an interest in.
- (7) Motor vehicles include all vehicles licensed by the state. For each of the ward's motor vehicles, enter the make, model, lienholder, last four digits of the vehicle identification

- number, and value. If the ward is an adult, check the box next to each vehicle that anyone else also owns or has an interest in.
- (8) For each of the ward's property assets not covered above, enter the description and value. If the ward is an adult, check the box next to each asset that anyone else also owns or has an interest in.
  - (9) Add the Property Assets values, and enter the total.
  - (10) Debt includes amounts owed on real estate, furniture, credit cards, etc. For each of the ward's debts, enter the description and amount owed. If the ward is an adult, check the box next to each debt that anyone else also owes or has an interest in.
  - (11) Add the Debts amounts owed, and enter the total.
  - (12) For each asset and debt you checked as having a joint interest, enter the description of the asset or debt, the other interested person's name, and their relationship to the ward.
  - (13) If anyone owes or will owe the ward a debt, enter a description of the debt, the name of the person who owes or will owe it, and the amount.
  - (14) Enter the Total Non-Property Assets listed on this Inventory.
  - (15) Enter the Total Property Assets listed on this Inventory.
  - (16) Enter the Total Debts listed on this Inventory.
  - (17) Add the Total Non-Property Assets and Total Property Assets, subtract the Total Debts, and enter the total.
  - (18) Enter the total estimated value of the assets you checked as having a joint interest.

#### **STEP 4: FILL OUT THE CONSERVATOR'S ACCOUNTING**

- (1) Enter your name; mailing address; city, state, and zip code; and phone number.
- (2) Enter the ward's name, and check the box indicating whether they are an adult or a minor.
- (3) Enter the case number as it appears on the Petition that started this case.
- (4) If this is an Annual Accounting, check the box.
- (5) If this is an Annual Accounting and the hearing to review it is on the non-appearance calendar, check the box.
- (6) If this is an Accounting Upon Discharge, check the box.
- (7) If this is an Annual Accounting, enter the date, time, and division of the hearing as they appear on the Order Appointing a Guardian and/or Conservator or other court order setting the hearing.
- (8) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (9) If this is the first Accounting, enter the Total Value of Estate listed on the Inventory of Estate. If this is not the first Accounting, enter the Ending Balance listed on the last Accounting.
- (10) Add the Total Receipts listed on each Exhibit A, and enter the total.
- (11) Enter the Total Gains listed on Exhibit B.
- (12) Add the Total Disbursements listed on each Exhibit A, and enter the total.
- (13) Enter the Total Losses listed on Exhibit B.
- (14) If this is the first Accounting, enter the Total Debts listed on the Inventory of Estate. If this is not the first Accounting, enter the Ending Balance of Debts listed on the last Accounting.
- (15) Enter the Total Debts listed on Exhibit C.

- (16) Add the Beginning Balance, Receipts, and Gains; subtract the Disbursements, Losses, and Ending Balance of Debts; and enter the result. It must equal the Total Value of Estate listed on Exhibit C.
- (17) Check the box indicating whether the conservator has been charged with or convicted of a criminal offense, other than a civil traffic violation, during the accounting period. If you check "True", enter the charge, court, and case number.
- (18) Enter the name and address of each person listed on the Petition for Guardianship and/or Conservatorship under "People Entitled to Notice". If any person listed can't be found, enter that person's last address listed in the court file. If that person has no address in the court file, do not list that person. Also enter the name and address of 1) any ward under age 14, 2) any guardian and/or conservator other than you, and 3) any court-appointed attorney of the ward. If the Veteran's Administration pays benefits to the ward, also enter the address of the Veteran's Administration office that pays the benefits.
- (19) Date and sign.

**STEP 5: FILE THE FOLLOWING WITH THE COURT**

Take or mail the original and two copies of the following to the Clerk's Office in the Coconino County Courthouse at 200 N. San Francisco St., Flagstaff, AZ 86001.

- ☐ Conservator's Accounting with the following attached:
  - ☐ An Exhibit A: Income and Receipts for each applicable account
  - ☐ Exhibit B: Disbursements
  - ☐ Exhibit C: Inventory of Estate
  - ☐ A copy of the final bank statement of the accounting period for each account

The Clerk will stamp your copies with the filing date and return them to you for your records. If you file by mail, include a self-addressed, stamped envelope and a note asking the Clerk to return the date-stamped copies to you.

**STEP 6: DELIVER A COPY OF THE ACCOUNTING TO THE INTERESTED PARTIES**

On the date you file it, mail or hand-deliver a copy of the Conservator's Accounting (do not include attachments) to each person listed under "Certificate of Delivery" on the Accounting.

**STEP 7: IF THE HEARING IS NOT ON THE NON-APPEARANCE CALENDAR: GO TO THE HEARING**

## EXHIBIT A: RECEIPTS AND DISBURSEMENTS

(1) Account: \_\_\_\_\_

(2) Accounting Period Opening Date: \_\_\_\_\_ (3) Closing Date: \_\_\_\_\_

### RECEIPTS SUMMARY:

(8) Category #	Category Name		Amount
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
(9)	Total Receipts:	\$	

**DISBURSEMENTS SUMMARY:**

(10) Category #	Category Name	Amount
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
(11)	Total Disbursements:	\$

**(4) ITEMIZED RECEIPTS:**

(5) Total Itemized Receipts:

**(6) ITEMIZED DISBURSEMENTS:**

(7) Total Itemized Disbursements:



## RECEIPT AND DISBURSEMENT CATEGORY LIST

### Receipt Categories

- |                               |  |                                  |
|-------------------------------|--|----------------------------------|
| 1. Alimony                    | 12. Direct Deposit to Account          | 23. Rental Income                |
| 2. Arizona - AFDC             | 13. Distribution from Restricted Funds | 24. Sale - Gain on               |
| 3. Arizona - ATF              | 14. Final Accounting Fee               | 25. Sale of Property             |
| 4. Arizona - CLS              | 15. Inheritance                        | 26. Social Security Income       |
| 5. Arizona - DES              | 16. Insurance Benefit                  | 27. Supplemental Security Income |
| 6. Cash                       | 17. Interest Income                    | 28. Tax Refund - Arizona State   |
| 7. Court Filing Fees          | 18. Miscellaneous Income               | 29. Tax Refund - Federal         |
| 8. Credit Union               | 19. Payroll                            | 30. Tribal Assistance            |
| 9. Deposit                    | 20. Private Pension                    | 31. Veteran's Benefits           |
| 10. DES/DDD                   | 21. Refund (other than tax)            |                                  |
| 11. DES/DDD Rental Assistance | 22. Reimbursement                      |                                  |

### Disbursement Categories

- |                                 |                                       |   |
|---------------------------------|---------------------------------------|---|
| 1. Appliances                   | 27. Hobbies/Art Supplies              | 52. Rep Payee Fee                         |
| 2. Assessments                  | 28. Insurance Payment - Secondary     | 53. Repairs                               |
| 3. Attorney's Fees              | 29. Insurance Premium                 | 54. Residential Program Allowance         |
| 4. Auto Loan Payment            | 30. Insurance Premium - Auto          | 55. Room and Board                        |
| 5. Babysitting                  | 31. Insurance Premium - Life          | 56. Social Security Overpayment           |
| 6. Bank Charges                 | 32. Laundry                           | 57. Special Olympics                      |
| 7. Burial Expenses              | 33. Linens                            | 58. SSI Overpayment                       |
| 8. Caregiver Expense            | 34. Meals/Groceries                   | 59. Storage Charges                       |
| 9. Child Expense                | 35. Medical Expenses                  | 60. Subscriptions                         |
| 10. Cleaning                    | 36. Medical - Dental Expenses         | 61. Summer Camp                           |
| 11. Clothing                    | 37. Medical - Eyewear/Exams/Treatment | 62. Taxes - Arizona State Income          |
| 12. Court Clerk Filing Fee      | 38. Medical - Massage Therapy         | 63. Taxes - Federal Income                |
| 13. Court Fees                  | 39. Medical - Prescription Drugs      | 64. Taxes Paid                            |
| 14. Court Fine Payments         | 40. Medical - Psychotherapy           | 65. Transfer to Income Only Trust Account |
| 15. Day Program/Day Treatment   | 41. Medicare Co-Payment               | 66. Transportation - County               |
| 16. Deposit                     | 42. Miscellaneous Expense             | 67. Transportation - Gasoline             |
| 17. Diapers                     | 43. Miscellaneous Payment             | 68. Transportation - Taxi Fares           |
| 18. Education - School Expenses | 44. Mortgage Payment                  | 69. Transportation Fee - Private          |
| 19. Educational Matter          | 45. Moving Expense                    | 70. Transportation Fee - Public           |
| 20. Electronics                 | 46. Personal Needs                    | 71. Trip Expenses                         |
| 21. Entertainment               | 47. Pet Expenses                      | 72. Trip Expenses -- Lodging              |
| 22. Expenses of Sale            | 48. Pets - Veterinary Expenses        | 73. Utilities                             |
| 23. Fees                        | 49. Private Pay - Non-ALTCS           | 74. Void Check                            |
| 24. Furniture                   | 50. Recreation                        | 75. Withdrawal                            |
| 25. Gifts                       | 51. Reimbursement                     |   |
| 26. Haircuts/Perms              |                                       |   |

## EXHIBIT B: GAINS AND LOSSES

(1) Accounting Period Opening Date: \_\_\_\_\_ Closing Date: \_\_\_\_\_

### (2) GAINS:

Asset	Gain Description	Gain Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
<b>Total Gains:</b>		\$ _____

### (3) LOSSES:

Asset	Loss Description	Loss Amount
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
<b>Total Losses:</b>		\$ _____

## EXHIBIT C: INVENTORY OF ESTATE

(1) Accounting Period Opening Date: \_\_\_\_\_ Closing Date: \_\_\_\_\_

### SUMMARY:

(14) Total Non-Property Assets	\$	_____
(15) Plus Total Property Assets	\$	_____
(16) Minus Total Debts	\$	_____
(17) <b>Total Value of Estate</b>	\$	_____
(18) Estimated Value of Jointly Owned Assets	\$	_____

### NON-PROPERTY ASSETS:

	Joint Interest	Value
(2) Cash:	[ ]	\$ _____
(3) Bank and Other Accounts:		
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
(4) <b>Total Non-Property Assets:</b>		<b>\$ _____</b>

### PROPERTY ASSETS:

	Joint Interest	Value
(5) Real Estate		
LOCATION: _____	[ ]	\$ _____
Legal Description: _____		
LOCATION: _____	[ ]	\$ _____
Legal Description: _____		
(6) Household Goods:		
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
(7) Motor Vehicles:		
MAKE: _____	[ ]	\$ _____
Model: _____		
Lienholder: _____		
Last four digits of VIN: _____		

MAKE: \_\_\_\_\_ [ ] \$ \_\_\_\_\_  
 Model: \_\_\_\_\_  
 Lienholder: \_\_\_\_\_  
 Last four digits of VIN: \_\_\_\_\_

(8) Other Items:

\_\_\_\_\_ [ ] \$ \_\_\_\_\_  
 \_\_\_\_\_ [ ] \$ \_\_\_\_\_  
 \_\_\_\_\_ [ ] \$ \_\_\_\_\_  
 \_\_\_\_\_ [ ] \$ \_\_\_\_\_

(9) **Total Property Assets:**

\$ \_\_\_\_\_

(10) **DEBTS:**

Joint Interest

Amount

_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____
_____	[ ]	\$ _____

(11) **Total Debts:**

\$ \_\_\_\_\_

(12) **JOINT ASSETS OR DEBTS:**

Other Party's Name

Relationship

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(13) **DEBTS OWED TO THE WARD:**

Debtor's Name

Amount

_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____
_____	_____	\$ _____

(1) Person Filing: \_\_\_\_\_  
\_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Representing Self \_\_\_\_\_

**IN THE SUPERIOR COURT OF ARIZONA, COUNTY OF COCONINO**

(2) In the Matter of the Guardianship and/or Conservatorship of:  
Ward 1: \_\_\_\_\_  
Ward 2: \_\_\_\_\_  
Ward 3: \_\_\_\_\_  
[ ] An Adult [ ] A Minor

(3) Case Number: GC \_\_\_\_\_

**CONSERVATOR'S ACCOUNTING**  
(4) [ ] **ANNUAL AND NOTICE OF HEARING**  
(5) [ ] Non-appearance calendar  
(6) [ ] **UPON DISCHARGE**

(7) **NOTICE OF HEARING:** The court has set a hearing to review this Accounting as follows:  
Date: \_\_\_\_\_ Time: \_\_\_\_\_ Division: \_\_\_\_\_  
(All Divisions are in the Coconino County Courthouse, 200 N. San Francisco St., Flagstaff, AZ.)  
Unless it is on the non-appearance calendar, the conservator shall appear at the hearing. Anyone else with an interest in this case need appear at the hearing only if they wish to object to part of this Accounting.

If you know in advance that you can't attend the hearing on the date scheduled, you may ask the court to reschedule, or "continue", the hearing. Asking for a continuance involves multiple steps and deadlines that the court will expect you to know and follow. See the Self-Help Center packet *Moving a Court Date to a Later Date*.

**CONSERVATOR'S ACCOUNTING:**

(8) Accounting Period Opening Date: \_\_\_\_\_ Closing Date: \_\_\_\_\_

(9) Beginning Balance \$ \_\_\_\_\_

(10) Receipts (Itemized on Exhibit A, attached) \$ \_\_\_\_\_

(11) Gains (Itemized on Exhibit B, attached) \$ \_\_\_\_\_

(12) Disbursements (Itemized on Exhibit A, attached) (\$ \_\_\_\_\_)

(13) Losses (Itemized on Exhibit B, attached) (\$ \_\_\_\_\_)

(14) Beginning Balance of Debts \$ \_\_\_\_\_

(15) Ending Balance of Debts (Itemized on Exhibit C, attached) (\$ \_\_\_\_\_)

(16) **Ending Balance** \$ \_\_\_\_\_

(17) [ ] True or [ ] False: The conservator has been charged with or convicted of a criminal offense, other than a civil traffic violation, during the accounting period. If True, explain:

Charge: \_\_\_\_\_ Court: \_\_\_\_\_ Case Number: \_\_\_\_\_

(18) **Certificate of Delivery:** The conservator will mail or hand-deliver a copy of this Accounting to the following on the date it is filed.

	WARD 1	WARD 2	WARD 3
THE WARD			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
THEIR MOTHER			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
THEIR FATHER			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
THEIR CLOSEST ADULT RELATIVE			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
THEIR COURT-APPOINTED ATTORNEY			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
THEIR GUARDIAN AND/OR CONSERVATOR			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
PEOPLE HAVING CARE OR CUSTODY OF THEM			
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
NAME:	_____	_____	_____
Street Address:	_____	_____	_____
City, State, Zip:	_____	_____	_____
	PEOPLE WHO FILED A DEMAND FOR NOTICE	THE WARD'S ADULT CHILDREN	
NAME:	_____	_____	
Street Address:	_____	_____	
City, State, Zip:	_____	_____	
NAME:	_____	_____	
Street Address:	_____	_____	
City, State, Zip:	_____	_____	
	THE WARD'S SPOUSE	THE VETERANS' ADMINISTRATION	
NAME:	_____	_____	
Street Address:	_____	_____	
City, State, Zip:	_____	_____	

(19) \_\_\_\_\_  
Conservator's Signature  
Date: \_\_\_\_\_

\_\_\_\_\_  
Conservator's Signature  
Date: \_\_\_\_\_